

CERTNWS

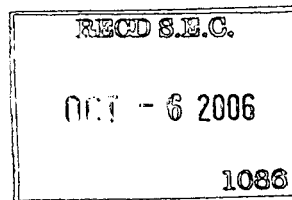
NASDAQ

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
8800 BLACKWELL ROAD
ROCKVILLE, MARYLAND



06047697

Gary Sundick
Vice President
Listings/Investigations



1-33066

By Facsimile and First Class Mail

October 6, 2006

Mr. Brian K. Johnson
Office of Filings and Information Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

PROCESSED

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THOMSON
FINANCIAL

Dear Mr. Johnson:

This is to certify that on October 5, 2006, The Nasdaq Stock Market (the "Exchange") received from Williams Controls, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$.01 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Gary Sundick